

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**

IN RE: Safeen & Aras Khoshnaw )  
Map 134-09-0-B, Parcel 7.00CO ) Davidson County  
Residential Property )  
Tax Year 2005 )

## INITIAL DECISION AND ORDER

## Statement of the Case

The subject property is presently valued as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$22,000	\$78,000	\$100,000	\$25,000

An appeal has been filed on behalf of the property owners with the State Board of Equalization. The appeal was timely filed on September 23, 2005.

This matter was reviewed by the undersigned administrative law judge pursuant to Tennessee Code Annotated, §§ 67-5-1412, 67-5-1501 and 67-5-1505. A jurisdictional hearing was conducted on March 30, 2006 at the Davidson County Property Assessor's Office. Present at the hearing were Safeen Khoshnaw, the appellant, and Davidson County Property Assessor's representative, Jason Poling.

## FINDINGS OF FACT AND CONCLUSIONS OF LAW

Subject property consists of a single family residence located at 612 Jasmin Drive in Nashville, Tennessee.

The taxpayer contends that the property is worth \$60,000 based on the purchase price of the property and the many structural problems in the home since he and his family have moved in. Mr. Khoshnaw also stated that the problems continue to be of concern for this family.

The assessor contends that the property should be valued at \$100,000.

The presentation by the taxpayer shows that a lot of time and effort was put into preparing for this hearing. The taxpayer's exhibits show thoughtful planning and research.

The basis of valuation as stated in Tennessee Code Annotated Section 67-5-601(a) is that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values. . .”

After having reviewed all the evidence in this case, the administrative judge finds that the subject property should be valued at \$85,100 based upon the determination from the field assessment. This case was originally set on February 9, 2006. At that hearing the taxpayer so sincerely complained of the problems to the property that everyone present at the hearing agreed that a continuance to allow for a field inspection/assessment was warranted. Jamie Westbrook from the assessor's office conducted the review. Mr.

Westbrook made several notations and took numerous photos to document his findings (exhibit #1, March 30, 2006).

The parties agree that the home is in fair condition rather than average, even though it was built in 2003. The home suffers from functional obsolescence.<sup>1</sup> There are major structural changes needed to bring the home up to the standards in the “building community”.

ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 2005:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$22,000	\$63,100	\$85,100	\$21,275

It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal “**identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order**”; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

<sup>1</sup> Functional obsolescence is an element of depreciation resulting from deficiencies or super inadequacies in the structure. The Real Estate Dictionary, 4<sup>th</sup> Ed., 2002.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 13th day of April, 2006.

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ANDREI ELLEN LEE  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

c: Safeen Khoshnaw  
Jo Ann North, Assessor of Property